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ఆంధ్రప్రదేశ్ రాజపత్రము

**THE ANDHRA PRADESH GAZETTE**

**PART IV-B EXTRAORDINARY**

**PUBLISHED BY AUTHORITY**

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**No. 11] HYDERABAD, FRIDAY, APRIL 20, 2012.**

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**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislature,  
received the assent of the Governor on the 17th April, 2012  
and the said assent is hereby first published on the  
20th April, 2012 in the Andhra Pradesh Gazette for general  
information.

**ACT No. 11 OF 2012.**

**AN ACT FURTHER TO AMEND THE ANDHRA  
PRADESH VALUE ADDED TAX ACT, 2005.**

Be it enacted by the Legislature of the State of Andhra  
Pradesh in the Sixty-Third year of the Republic of India as  
follows:-

[1]

A. 311

**Short  
title and  
Com-  
mence-  
ment.**

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2012.

(2) (a) section 2 and clause (v) of section 3 shall be deemed to have come into force with effect on and from 11th July, 2011;

(b) clause (i) of section 3 and section 4 shall be deemed to have come into force with effect on and from 14th September, 2011;

(c) clause (ii) of section 3 shall be deemed to have come into force with effect on and from 24th August, 2011;

(d) clause (iii) of section 3 shall be deemed to have come into force with effect on and from 22nd November, 2011;

(e) clause (iv) of section 3 shall be deemed to have come into force with effect on and from 17th May, 2011.

**Amend-  
ment of  
Sched-  
ule-I.  
Act 5 of  
2005.**

2. In the Andhra Pradesh Value Added Tax Act, 2005 (herein after referred to as the Principal Act) in Schedule I,—

(i) entries **45** and **46** shall be omitted;

(ii) in entry at serial number **49**, for the words “made-ups”, the words “Fabrics, made ups” shall be substituted;

(iii) after entry at serial number **61**, the following entries shall be added, namely,—

“**62.** Zari

63. Fabrics, Made-ups and garments produced and sold by the Powerloom units in the State to dealers registered under the Act, only at the point of sale in the hands of powerloom units.”.

3. In the principal Act, in Schedule IV,—

(i) in the heading for the expression “4%”, the expression “5%” shall be substituted;

**Amend-  
ment of  
Sched-  
ule-IV.  
Act 5 of  
2005.**

(ii) for entry at serial No. 45, the following shall be substituted, namely,—

“**45.** Pipes of all varieties including GI, CI, PVC, Ductile, RCC and PCC pipes, fittings thereof and Cement Poles”;

(iii) under entry 100, in the table thereunder, after serial number 234, the following shall be added, in the corresponding columns, namely:—

Sl. No.	Heading No.	Sub-Heading No.	Description of Goods
(1)	(2)	(3)	(4)
“235	5603	13 00	Non-Woven Fabrics”

(iv) in entry at serial No. 116, after item (k) the following item shall be added, namely,—

“(l) Andhra Pradesh Power Development Company Limited (APPDCL)”

(v) after entry at serial No. 126, the following entries shall be added, namely,—

“**127.** Cotton fabrics, manmade fabrics, wollen fabrics, textile made ups, bed sheets, pillow covers, towels,

blankets, travelling rugs, curtains, embroidery articles excluding fabrics, made ups and garments made from handloom/khadi cloth or produced and sold by the powerloom units in the State to dealers registered under the Act only at the point of sale in the hands of powerloom units;

**128. Sugar excluding Khandasari Sugar.”**

**Amend-  
ment of  
Sched-  
ule-VI.  
Act 5 of  
2005.**

4. In the principal Act, in Schedule VI, in the table thereunder, after item number 5, the following item shall be added, in corresponding columns, namely,—

Item No.	Description	Point of levy	Rate of Tax
(1)	(2)	(3)	(4)
“6	Tobacco products including Gutkha, Khara Masala, Kimam, dokta, Zarda, sukha or surthi and Cigarattes except those specified in Schedule - I.	At the point of first sale in the State	20%”

**A. SHANKAR NARAYANA,**  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.